

person, firm or corporation, the statement, account and notice may be delivered to the executor, administrator or adult heirs at law, or to any one of them, of such person, or, if any such heir shall be a minor or *non compos mentis*, to the guardian or committee of such minor or *non compos mentis*, or to the successor of said firm or corporation. If the property be charged to lunatic, such statement, account and notice may be delivered to the trustee or committee of such lunatic.

1914, ch. 563, sec. 21. 1929, ch. 293, sec. 21.

**539.** The Commissioners shall, at their regular meeting on the first Monday in July in each year, or as soon thereafter as practicable, make a general levy to meet the corporate expenses of the town, provided, that in no year shall the tax so levied be greater than fifty cents on the one hundred dollars as hereinbefore provided. The Commissioners shall cause to be made out an alphabetical list of all persons chargeable with the taxes levied to be made out, together with the sums payable by each person, and said list or an exact copy thereof, shall be entered in the general record book. At the end of the list as first made out, and also at the end of the exact copy in the general record book, shall be placed a certificate setting forth that the foregoing is the levy list of the town of Vienna for the year. Both of said certificates shall be signed by the president of the board and the clerk, and authenticated by the corporate seal.

After the sittings for the correction of tax accounts and the making of the appropriations and levy for the ensuing fiscal year, the person to whom property is assessed at the time of the making of the levy shall be held responsible for the whole tax charged to him, provided he or she has property of sufficient amount to cover said tax. After the levy has been made, the taxes must be adjusted between buyer and seller of any property for that tax year, and any part or class of property held by the seller shall be held as responsible for the whole tax bill charged to him, or her, but the clerk shall locate and hold the original property so named in the tax record as liable and responsible for the taxes only in such cases as to where the property remaining in the name of the person to whom it was assessed and charged at the time of the making of the levy is not of sufficient amount to cover the tax bill. In that event, the clerk shall proceed to locate and hold such property as responsible for the tax bills to the amount and value as it is assessed on the tax records at the time said levy was made.

1914, ch. 563, sec. 22. 1929, ch. 293, sec. 22.

**540.** On the first Monday in August in each year, the clerk shall have ready what is to be known as the Tax Collection Book, setting forth in alphabetical form the name of the taxpayer and the amounts of real and personal property or bonds or other taxable property assessed to said taxpayer, a brief description showing the nature and location of said taxable property and the amount of taxes due on same in accordance with the last named levy. The clerk shall make out a statement of each amount on the tax records, setting forth the total amount of property charged to